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PATENT & TRADEMARK OFFICE

**MS Amendment**
PATENT
2927-0154P

IN THE U.S. PATENT AND TRADEMARK OFFICE

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| Applicant: | Kazuyoshi MIYAMOTO et al. | Conf.: | 5979 |
| Appl. No.: | 10/681,278 | Group: | 2863 |
| Filed: | October 9, 2003 | Examiner: | LE, T.M. |

For: METHOD OF COMPUTING ENERGY LOSS GENERATED IN VISCOELASTIC MATERIAL AND METHOD FOR EVALUATING ENERGY LOSS OF GOLF BALL BY USING METHOD OF COMPUTING ENERGY LOSS

**REPLY UNDER 37 C.F.R. § 1.111**

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

January 4, 2005

Sir:

In reply to the Office Action dated October 4, 2004, the following amendments and remarks are respectfully submitted in connection with the above-identified application.

This reply includes Amendments to the Drawings; Remarks; a Terminal Disclaimer and seven (7) replacement sheets (color drawing Figs. 6 and 8-10 in triplecate).